

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2019

	STREET OPERATING	STREET LEVY	CEMETERY	INCOME TAX
<b>Cash Receipts</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Municipal Income Tax	0	0	0	0
Intergovernmental	50,368	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	0	13,875	0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments	203	0	0	0
Miscellaneous	2,044	0	1,607	0
<b>Total Cash Receipts</b>	<b>52,615</b>	<b>0</b>	<b>15,482</b>	<b>0</b>
<b>Cash Disbursements</b>				
Current:				
Security of Persons & Property	0	0	0	0
Public Health Services	0	0	30,832	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	54,749	0	0	0
General Government	0	0	0	0
Capital Outlay	11,867	0	6,147	0
Debt Service:				
Principal Retirement	3,337	0	2,188	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment of Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	97	0	97	0
<b>Total Cash Disbursements</b>	<b>70,050</b>	<b>0</b>	<b>39,264</b>	<b>0</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>(17,435)</b>	<b>0</b>	<b>(23,782)</b>	<b>0</b>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2019

	STREET OPERATING	STREET LEVY	CEMETERY	INCOME TAX
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	27,000	0	7,500	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<b>Total Other Financing Receipts (Disbursements)</b>	<b>27,000</b>	<b>0</b>	<b>7,500</b>	<b>0</b>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<b>Net Change in Fund Cash Balances</b>	<b>9,565</b>	<b>0</b>	<b>(16,282)</b>	<b>0</b>
<b>Fund Cash Balances, January 1</b>	<b>32,031</b>	<b>43</b>	<b>51,262</b>	<b>0</b>
<b>Fund Cash Balances, December 31</b>	<b>41,596</b>	<b>43</b>	<b>34,980</b>	<b>0</b>
Nonspendable	0	0	0	0
Restricted	41,596	43	34,980	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<b>Fund Cash Balances, December 31</b>	<b>\$41,596</b>	<b>\$43</b>	<b>\$34,980</b>	<b>\$0</b>

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2019

**GASB 54 Worksheet/Note Disclosure**

Net Change in Fund Cash Balances

Fund Cash Balances, January 1

Fund Cash Balances, December 31

**Fund Balances**

Amounts identified as:

Nonspendable

Cemetery Endowment

Total Nonspendable

Restricted for:

Cemetery

Debt Service

Drug and Alcohol Education and Enforcement

Fire Operations

INCOME TAX TO GENERAL FUND

MAYORS COURT COMPUTER

Police Operations

Road Maintenance and Improvements

Total Restricted

Committed to:

Total Committed

Assigned to:

Total Assigned

Unassigned

Total Fund Cash Balances, December 31

	STREET OPERATING	STREET LEVY	CEMETERY	INCOME TAX
	\$9,565	\$0	(\$16,282)	\$0
	32,031	43	51,262	0
	<u>\$41,596</u>	<u>\$43</u>	<u>\$34,980</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0
	0	0	0	0
	0	0	34,980	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	41,596	43	0	0
	<u>41,596</u>	<u>43</u>	<u>34,980</u>	<u>0</u>
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	<u>\$41,596</u>	<u>\$43</u>	<u>\$34,980</u>	<u>\$0</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2019

	DRUG LAW EN- FORCEMENT	COPS FAST II	ENFORCE- MENT AND EDUCATION	POLICE OPERATING
<b>Cash Receipts</b>				
Property and Other Taxes	\$0	\$0	\$0	\$42,279
Municipal Income Tax	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	880	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	408
<b>Total Cash Receipts</b>	<b>880</b>	<b>0</b>	<b>0</b>	<b>42,687</b>
<b>Cash Disbursements</b>				
Current:				
Security of Persons & Property	0	0	0	78,829
Public Health Services	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	1,234
Capital Outlay	5,179	0	0	589
Debt Service:				
Principal Retirement	0	0	0	13,524
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	167
<b>Total Cash Disbursements</b>	<b>5,179</b>	<b>0</b>	<b>0</b>	<b>94,343</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>(4,299)</b>	<b>0</b>	<b>0</b>	<b>(51,656)</b>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2019

	DRUG LAW EN- FORCEMENT	COPS FAST II	ENFORCE- MENT AND EDUCATION	POLICE OPERATING
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	50,000
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(4,299)</u>	<u>0</u>	<u>0</u>	<u>(1,656)</u>
<i>Fund Cash Balances, January 1</i>	<u>6,647</u>	<u>0</u>	<u>131</u>	<u>128,691</u>
<b>Fund Cash Balances, December 31</b>				
Nonspendable	0	0	0	0
Restricted	2,348	0	131	127,035
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$2,348</u>	<u>\$0</u>	<u>\$131</u>	<u>\$127,035</u>

VILLAGE OF SARDINIA, BROWN COUNTY  
 Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Special Revenue Funds

1/31/2020 2:09:53 PM  
 UAN v2020.1

For the Year Ended December 31, 2019

	DRUG LAW EN- FORCEMENT	COPS FAST II	ENFORCE- MENT AND EDUCATION	POLICE OPERATING
<b>GASB 54 Worksheet/Note Disclosure</b>				
<i>Net Change in Fund Cash Balances</i>	(\$4,299)	\$0	\$0	(\$1,656)
<i>Fund Cash Balances, January 1</i>	6,647	0	131	128,691
<i>Fund Cash Balances, December 31</i>	\$2,348	\$0	\$131	\$127,035
<b>Fund Balances</b>				
Amounts identified as:				
Nonspendable				
Cemetery Endowment	\$0	\$0	\$0	\$0
Total Nonspendable	0	0	0	0
Restricted for:				
Cemetery	0	0	0	0
Debt Service	0	0	0	0
Drug and Alcohol Education and Enforcement	2,348	0	0	0
Fire Operations	0	0	0	0
INCOME TAX TO GENERAL FUND	0	0	0	0
MAYORS COURT COMPUTER	0	0	0	0
Police Operations	0	0	131	127,035
Road Maintenance and Improvements	0	0	0	0
Total Restricted	2,348	0	131	127,035
Committed to:				
Total Committed	0	0	0	0
Assigned to:				
Total Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Cash Balances, December 31</b>	\$2,348	\$0	\$131	\$127,035

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2019

	FIRE OPERATING FIRE	POLICE OVERTIME	COMPUTER FUND	SPECIAL REVENUE TOTAL
<b>Cash Receipts</b>				
Property and Other Taxes	\$0	\$0	\$0	\$42,279
Municipal Income Tax	0	0	0	0
Intergovernmental	14,011	0	0	64,379
Special Assessments	0	0	0	0
Charges for Services	0	0	0	13,875
Fines, Licenses and Permits	0	0	5,370	6,250
Earnings on Investments	0	0	0	203
Miscellaneous	1,283	0	0	5,342
<b>Total Cash Receipts</b>	<b>15,294</b>	<b>0</b>	<b>5,370</b>	<b>132,328</b>
<b>Cash Disbursements</b>				
Current:				
Security of Persons & Property	5,728	0	0	84,557
Public Health Services	0	0	0	30,832
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	0	0	0	54,749
General Government	57,291	0	0	58,525
Capital Outlay	9,228	0	0	33,010
Debt Service:				
Principal Retirement	0	0	0	19,049
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	361
<b>Total Cash Disbursements</b>	<b>72,247</b>	<b>0</b>	<b>0</b>	<b>281,083</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>(56,953)</b>	<b>0</b>	<b>5,370</b>	<b>(148,755)</b>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2019

	FIRE OPERATING FIRE	POLICE OVERTIME	COMPUTER FUND	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	84,500
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<b>Total Other Financing Receipts (Disbursements)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,500</b>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<b>Net Change in Fund Cash Balances</b>	<b>(56,953)</b>	<b>0</b>	<b>5,370</b>	<b>(64,255)</b>
<b>Fund Cash Balances, January 1</b>	<b>69,522</b>	<b>759</b>	<b>18,341</b>	<b>307,427</b>
<b>Fund Cash Balances, December 31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Nonspendable	12,569	759	23,711	243,172
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<b>Fund Cash Balances, December 31</b>	<b>\$12,569</b>	<b>\$759</b>	<b>\$23,711</b>	<b>\$243,172</b>



Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2019

	FIRE OPERATING FIRE	POLICE OVERTIME	COMPUTER FUND	SPECIAL REVENUE TOTAL
<b>GASB 54 Worksheet/Note Disclosure</b>				
Net Change in Fund Cash Balances	(\$56,953)	\$0	\$5,370	(\$64,255)
Fund Cash Balances, January 1	69,522	759	18,341	307,427
Fund Cash Balances, December 31	\$12,569	\$759	\$23,711	\$243,172
<b>Fund Balances</b>				
Amounts identified as:				
Nonspendable				
Cemetery Endowment	\$0	\$0	\$0	\$0
Total Nonspendable	0	0	0	0
Restricted for:				
Cemetery	0	0	0	34,980
Debt Service	0	0	0	0
Drug and Alcohol Education and Enforcement	0	0	0	2,348
Fire Operations	12,569	0	0	12,569
INCOME TAX TO GENERAL FUND	0	0	0	0
MAYORS COURT COMPUTER	0	0	23,711	23,711
Police Operations	0	759	0	127,925
Road Maintenance and Improvements	0	0	0	41,639
Total Restricted	12,569	759	23,711	243,172
Committed to:				
Total Committed	0	0	0	0
Assigned to:				
Total Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Cash Balances, December 31</b>	<b>\$12,569</b>	<b>\$759</b>	<b>\$23,711</b>	<b>\$243,172</b>

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Debt Service Funds

For the Year Ended December 31, 2019

	WATER DEBT	SEWER DEBT	DEBT SERVICE TOTAL
<b>Cash Receipts</b>			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Earnings on Investments	0	0	0
Miscellaneous	0	0	0
<b>Total Cash Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash Disbursements</b>			
Current:			
Security of Persons & Property	0	0	0
Public Health Services	0	0	0
Leisure Time Activities	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Transportation	0	0	0
General Government	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Cash Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Debt Service Funds

For the Year Ended December 31, 2019

	WATER DEBT	SEWER DEBT	DEBT SERVICE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0	0	0
Restricted	0	0	0
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

VILLAGE OF SARDINIA, BROWN COUNTY  
**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
 All Debt Service Funds  
 For the Year Ended December 31, 2019

	WATER DEBT	SEWER DEBT	DEBT SERVICE TOTAL
<b>GASB 54 Worksheet/Note Disclosure</b>			
Net Change in Fund Cash Balances	\$0	\$0	\$0
Fund Cash Balances, January 1	0	0	0
Fund Cash Balances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>			
Amounts identified as:			
Nonspendable			
Cemetery Endowment	\$0	\$0	\$0
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:			
Cemetery	0	0	0
Debt Service	0	0	0
Drug and Alcohol Education and Enforcement	0	0	0
Fire Operations	0	0	0
INCOME TAX TO GENERAL FUND	0	0	0
MAYORS COURT COMPUTER	0	0	0
Police Operations	0	0	0
Road Maintenance and Improvements	0	0	0
Total Restricted	<u>0</u>	<u>0</u>	<u>0</u>
Committed to:			
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0
Total Fund Cash Balances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Capital Projects Funds

For the Year Ended December 31, 2019

	<u>FIRE CAPITAL</u>	<u>CAPITAL PROJECTS TOTAL</u>
<b>Cash Receipts</b>		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	300	300
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>300</u>	<u>300</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(300)</u>	<u>(300)</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Capital Projects Funds

For the Year Ended December 31, 2019

	FIRE CAPITAL	CAPITAL PROJECTS TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	(300)	(300)
<i>Fund Cash Balances, January 1</i>	300	300
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2019

**GASB 54 Worksheet/Note Disclosure**

Net Change in Fund Cash Balances

Fund Cash Balances, January 1

Fund Cash Balances, December 31

**Fund Balances**

Amounts identified as:

Nonspendable

Cemetery Endowment

Total Nonspendable

Restricted for:

Cemetery

Debt Service

Drug and Alcohol Education and Enforcement

Fire Operations

INCOME TAX TO GENERAL FUND

MAYORS COURT COMPUTER

Police Operations

Road Maintenance and Improvements

Total Restricted

Committed to:

Total Committed

Assigned to:

Total Assigned

Unassigned

Total Fund Cash Balances, December 31

	FIRE CAPITAL	CAPITAL PROJECTS TOTAL
	(\$300)	(\$300)
	300	300
	<u>\$0</u>	<u>\$0</u>
	\$0	\$0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
	0	0
	0	0
	<u>\$0</u>	<u>\$0</u>

VILLAGE OF SARDINIA, BROWN COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Permanent Funds

For the Year Ended December 31, 2019

	CEMETERY BEQUEST/PE RPETUAL	PERMANENT TOTAL
<b>Cash Receipts</b>		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	1,425	1,425
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<b>Total Cash Receipts</b>	<b>1,425</b>	<b>1,425</b>
<b>Cash Disbursements</b>		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<b>Total Cash Disbursements</b>	<b>0</b>	<b>0</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>1,425</b>	<b>1,425</b>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.



Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Permanent Funds

For the Year Ended December 31, 2019

	CEMETERY BEQUEST/PE RPETUAL	PERMANENT TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>1,425</u>	<u>1,425</u>
<i>Fund Cash Balances, January 1</i>	<u>14,844</u>	<u>14,844</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	6,375	6,375
Restricted	9,894	9,894
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$16,269</u>	<u>\$16,269</u>

VILLAGE OF SARDINIA, BROWN COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Permanent Funds  
For the Year Ended December 31, 2019

	CEMETERY BEQUEST/PE RPETUAL	PERMANENT TOTAL
<b>GASB 54 Worksheet/Note Disclosure</b>		
Net Change in Fund Cash Balances	\$1,425	\$1,425
Fund Cash Balances, January 1	14,844	14,844
Fund Cash Balances, December 31	<u>\$16,269</u>	<u>\$16,269</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
Cemetery Endowment	\$6,375	\$6,375
Total Nonspendable	<u>6,375</u>	<u>6,375</u>
Restricted for:		
Cemetery	9,894	9,894
Debt Service	0	0
Drug and Alcohol Education and Enforcement	0	0
Fire Operations	0	0
INCOME TAX TO GENERAL FUND	0	0
MAYORS COURT COMPUTER	0	0
Police Operations	0	0
Road Maintenance and Improvements	0	0
Total Restricted	<u>9,894</u>	<u>9,894</u>
Committed to:		
Total Committed	<u>0</u>	<u>0</u>
Assigned to:		
Total Assigned	<u>0</u>	<u>0</u>
Unassigned	0	0
Total Fund Cash Balances, December 31	<u>\$16,269</u>	<u>\$16,269</u>

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Enterprise Funds

For the Year Ended December 31, 2019

	WATER OPERATING	SEWER OPERATING	TRASH OPERATING	WATER CIF
<b>Operating Cash Receipts</b>				
Charges for Services	\$243,006	\$495,594	\$101,262	\$0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Operating Cash Receipts</b>	<b>243,006</b>	<b>495,594</b>	<b>101,262</b>	<b>0</b>
<b>Operating Cash Disbursements</b>				
Personal Services	70,672	71,503	0	0
Fringe Benefits	29,014	33,200	0	0
Contractual Services	82,953	141,876	81,615	0
Supplies and Materials	16,948	58,875	825	0
Claims	0	0	0	0
Other	0	0	0	0
<b>Total Operating Cash Disbursements</b>	<b>199,587</b>	<b>305,454</b>	<b>82,440</b>	<b>0</b>
<b>Operating Income (Loss)</b>	<b>43,419</b>	<b>190,140</b>	<b>18,822</b>	<b>0</b>
<b>Non-Operating Receipts (Disbursements)</b>				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	1,917	16,835	0	0
Capital Outlay	(1,993)	(4,091)	(2,943)	(1,600)
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	(18,754)	(116,968)	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	(9,703)	(30,217)	0	0
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
 Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Enterprise Funds

For the Year Ended December 31, 2019

	WATER OPERATING	SEWER OPERATING	TRASH OPERATING	WATER CIF
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Non-Operating Receipts (Disbursements)	(28,533)	(134,441)	(2,943)	(1,600)
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	14,886	55,699	15,879	(1,600)
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	0	0	30,552
Transfers Out	(30,552)	(33,402)	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Net Change in Fund Cash Balance	(15,666)	22,297	15,879	28,952
Fund Cash Balances, January 1	209,598	129,736	46,243	43,854
Fund Cash Balances, December 31	\$193,932	\$152,033	\$62,122	\$72,806

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2019

	SEWER CIF	WATER REPLACEMENT	UTILITY DEPOSIT FUND	ENTERPRISE TOTAL
<b>Operating Cash Receipts</b>				
Charges for Services	\$0	\$0	\$5,700	\$845,562
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Operating Cash Receipts</b>	<b>0</b>	<b>0</b>	<b>5,700</b>	<b>845,562</b>
<b>Operating Cash Disbursements</b>				
Personal Services	0	0	0	142,175
Fringe Benefits	0	0	0	62,214
Contractual Services	1,875	0	0	308,319
Supplies and Materials	0	0	0	76,648
Claims	0	0	0	0
Other	0	0	5,510	5,510
<b>Total Operating Cash Disbursements</b>	<b>1,875</b>	<b>0</b>	<b>5,510</b>	<b>594,866</b>
<b>Operating Income (Loss)</b>	<b>(1,875)</b>	<b>0</b>	<b>190</b>	<b>250,696</b>
<b>Non-Operating Receipts (Disbursements)</b>				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	0	0	0	18,752
Capital Outlay	(1,600)	0	0	(12,227)
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	0	0	0	(135,722)
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	0	0	(39,920)
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
 All Enterprise Funds

For the Year Ended December 31, 2019

	SEWER CIF	WATER REPLACEMENT	UTILITY DEPOSIT FUND	ENTERPRISE TOTAL
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<b>Total Non-Operating Receipts (Disbursements)</b>	<b>(1,600)</b>	<b>0</b>	<b>0</b>	<b>(169,117)</b>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<i>(3,475)</i>	<i>0</i>	<i>190</i>	<i>81,579</i>
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	33,402	0	0	63,954
Transfers Out	0	0	0	(63,954)
Advances In	0	0	0	0
Advances Out	0	0	0	0
<b>Net Change in Fund Cash Balance</b>	<b>29,927</b>	<b>0</b>	<b>190</b>	<b>81,579</b>
<i>Fund Cash Balances, January 1</i>	<i>164,171</i>	<i>75</i>	<i>54,587</i>	<i>648,264</i>
<b>Fund Cash Balances, December 31</b>	<b>\$194,098</b>	<b>\$75</b>	<b>\$54,777</b>	<b>\$729,843</b>

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Custodial Funds

For the Year Ended December 31, 2019

	MAYOR'S COURT	AUX POLICE (SHOP)	CUSTODIAL TOTAL
<b>Operating Cash Receipts</b>			
Charges for Services	\$0	\$0	\$0
Fines, Licenses and Permits	76,666	0	76,666
Earnings on Investments (trust funds only)	0	0	0
Miscellaneous	0	0	0
<i>Total Operating Cash Receipts</i>	<u>76,666</u>	<u>0</u>	<u>76,666</u>
<b>Operating Cash Disbursements</b>			
Personal Services	0	0	0
Fringe Benefits	0	0	0
Contractual Services	0	0	0
Supplies and Materials	0	0	0
Claims	0	0	0
Other	80,143	3,710	83,853
<i>Total Operating Cash Disbursements</i>	<u>80,143</u>	<u>3,710</u>	<u>83,853</u>
<i>Operating Income (Loss)</i>	<u>(3,477)</u>	<u>(3,710)</u>	<u>(7,187)</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Property and Other Local Taxes	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	0	3,226	3,226
Capital Outlay	0	0	0
Excise Tax Payment - Electric	0	0	0
Principal Retirement	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Custodial Funds

For the Year Ended December 31, 2019

	MAYOR'S COURT	AUX POLICE (SHOP)	CUSTODIAL TOTAL
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<b>Total Non-Operating Receipts (Disbursements)</b>	<b>0</b>	<b>3,226</b>	<b>3,226</b>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<i>(3,477)</i>	<i>(484)</i>	<i>(3,961)</i>
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<b>Net Change in Fund Cash Balance</b>	<b>(3,477)</b>	<b>(484)</b>	<b>(3,961)</b>
<i>Fund Cash Balances, January 1</i>	<i>6,848</i>	<i>2,028</i>	<i>8,876</i>
<b>Fund Cash Balances, December 31</b>	<b>\$3,371</b>	<b>\$1,544</b>	<b>\$4,915</b>



Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types

For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent
<b>Cash Receipts</b>					
Property and Other Taxes	\$8,673	\$42,279	\$0	\$0	\$0
Municipal Income Tax	182,325	0	0	0	0
Intergovernmental	66,320	64,379	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	0	13,875	0	0	1,425
Fines, Licenses and Permits	56,938	6,250	0	0	0
Earnings on Investments	5,709	203	0	0	0
Miscellaneous	10,050	5,342	0	0	0
<b>Total Cash Receipts</b>	<b>330,015</b>	<b>132,328</b>	<b>0</b>	<b>0</b>	<b>1,425</b>
<b>Cash Disbursements</b>					
Current:					
Security of Persons & Property	14,538	84,557	0	0	0
Public Health Services	1,809	30,832	0	0	0
Leisure Time Activities	0	0	0	0	0
Community Environment	0	0	0	0	0
Basic Utility Services	0	0	0	0	0
Transportation	0	54,749	0	0	0
General Government	148,391	58,525	0	0	0
Capital Outlay	0	33,010	0	300	0
Debt Service:					
Principal Retirement	0	19,049	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	361	0	0	0
<b>Total Cash Disbursements</b>	<b>164,738</b>	<b>281,083</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>165,277</b>	<b>(148,755)</b>	<b>0</b>	<b>(300)</b>	<b>1,425</b>
<b>Other Financing Receipts (Disbursements)</b>					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**

For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	84,500	0	0	0
Transfers Out	(84,500)	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<b>Total Other Financing Receipts (Disbursements)</b>	<b>(84,500)</b>	<b>84,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<b>Net Change in Fund Cash Balances</b>	<b>80,777</b>	<b>(64,255)</b>	<b>0</b>	<b>(300)</b>	<b>1,425</b>
<b>Fund Cash Balances, January 1</b>	<b>185,016</b>	<b>307,427</b>	<b>0</b>	<b>300</b>	<b>14,844</b>
<b>Fund Cash Balances, December 31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,375</b>
Nonspendable	0	243,172	0	0	9,894
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Assigned	265,793	0	0	0	0
Unassigned (Deficit)	\$265,793	\$243,172	\$0	\$0	\$16,269

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**

For the Year Ended December 31, 2019

**GASB 54 Worksheet/Note Disclosure**

*Net Change in Fund Cash Balances*

*Fund Cash Balances, January 1*

*Fund Cash Balances, December 31*

**Fund Balances**

Amounts identified as:

Nonspendable

Cemetery Endowment

Total Nonspendable

Restricted for:

Cemetery

Debt Service

Drug and Alcohol Education and Enforcement

Fire Operations

INCOME TAX TO GENERAL FUND

MAYORS COURT COMPUTER

Police Operations

Road Maintenance and Improvements

Total Restricted

Committed to:

Total Committed

Assigned to:

Total Assigned

Unassigned

Total Fund Cash Balances, December 31

	General	Special Revenue	Debt Service	Capital Projects	Permanent
	\$80,777	(\$64,255)	\$0	(\$300)	\$1,425
	185,016	307,427	0	300	14,844
	<u>\$265,793</u>	<u>\$243,172</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,269</u>
	\$0	\$0	\$0	\$0	\$6,375
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,375</u>
	0	34,980	0	0	9,894
	0	0	0	0	0
	0	2,348	0	0	0
	0	12,569	0	0	0
	0	0	0	0	0
	0	23,711	0	0	0
	0	127,925	0	0	0
	0	41,639	0	0	0
	<u>0</u>	<u>243,172</u>	<u>0</u>	<u>0</u>	<u>9,894</u>
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	265,793	0	0	0	0
	<u>\$265,793</u>	<u>\$243,172</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,269</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**

For the Year Ended December 31, 2019

	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
<b>Cash Receipts</b>	
Property and Other Taxes	\$50,952
Municipal Income Tax	182,325
Intergovernmental	130,699
Special Assessments	0
Charges for Services	15,300
Fines, Licenses and Permits	63,188
Earnings on Investments	5,912
Miscellaneous	15,392
<b>Total Cash Receipts</b>	<u>463,768</u>
<b>Cash Disbursements</b>	
Current:	
Security of Persons & Property	99,095
Public Health Services	32,641
Leisure Time Activities	0
Community Environment	0
Basic Utility Services	0
Transportation	54,749
General Government	206,916
Capital Outlay	33,310
Debt Service:	
Principal Retirement	19,049
Payment of Capital Appreciation Bond Accretion	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	361
<b>Total Cash Disbursements</b>	<u>446,121</u>
<b>Excess of Receipts Over (Under) Disbursements</b>	<u>17,647</u>
<b>Other Financing Receipts (Disbursements)</b>	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**

For the Year Ended December 31, 2019

	<b>Totals</b>
	<b>(Memorandum</b>
	<b>Only)</b>
Sale of Capital Assets	0
Transfers In	84,500
Transfers Out	(84,500)
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>17,647</u>
<i>Fund Cash Balances, January 1</i>	<u>507,587</u>
<b>Fund Cash Balances, December 31</b>	
Nonspendable	6,375
Restricted	253,066
Committed	0
Assigned	0
Unassigned (Deficit)	265,793
<i>Fund Cash Balances, December 31</i>	<u>\$525,234</u>

VILLAGE OF SARDINIA, BROWN COUNTY  
**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**  
 For the Year Ended December 31, 2019

	<b>Totals (Memorandum Only)</b>
<b>GASB 54 Worksheet/Note Disclosure</b>	
Net Change in Fund Cash Balances	\$17,647
Fund Cash Balances, January 1	507,587
Fund Cash Balances, December 31	<u>\$525,234</u>
<b>Fund Balances</b>	
Amounts identified as:	
Nonspendable	
Cemetery Endowment	\$6,375
Total Nonspendable	<u>6,375</u>
Restricted for:	
Cemetery	44,874
Debt Service	0
Drug and Alcohol Education and Enforcement	2,348
Fire Operations	12,569
INCOME TAX TO GENERAL FUND	0
MAYORS COURT COMPUTER	23,711
Police Operations	127,925
Road Maintenance and Improvements	41,639
Total Restricted	<u>253,066</u>
Committed to:	
Total Committed	<u>0</u>
Assigned to:	
Total Assigned	<u>0</u>
Unassigned	265,793
Total Fund Cash Balances, December 31	<u>\$525,234</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary and Fiduciary Fund Types**

For the Year Ended December 31, 2019

	Enterprise	Internal Service	Custodial	Investment Trust
<b>Operating Cash Receipts</b>				
Charges for Services	\$845,562	\$0	\$0	\$0
Fines, Licenses and Permits	0	0	76,666	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Operating Cash Receipts</b>	<b>845,562</b>	<b>0</b>	<b>76,666</b>	<b>0</b>
<b>Operating Cash Disbursements</b>				
Personal Services	142,175	0	0	0
Fringe Benefits	62,214	0	0	0
Contractual Services	308,319	0	0	0
Supplies and Materials	76,648	0	0	0
Claims	0	0	0	0
Other	5,510	0	83,853	0
<b>Total Operating Cash Disbursements</b>	<b>594,866</b>	<b>0</b>	<b>83,853</b>	<b>0</b>
<b>Operating Income (Loss)</b>	<b>250,696</b>	<b>0</b>	<b>(7,187)</b>	<b>0</b>
<b>Non-Operating Receipts (Disbursements)</b>				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	18,752	0	3,226	0
Capital Outlay	(12,227)	0	0	0
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	(135,722)	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	(39,920)	0	0	0
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Other Financing Sources	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary and Fiduciary Fund Types**  
 For the Year Ended December 31, 2019

	Enterprise	Internal Service	Custodial	Investment Trust
Other Financing Uses	0	0	0	0
Total Non-Operating Receipts (Disbursements)	(169,117)	0	3,226	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	81,579	0	(3,961)	0
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	63,954	0	0	0
Transfers Out	(63,954)	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Net Change in Fund Cash Balance	81,579	0	(3,961)	0
Fund Cash Balances, January 1	648,264	0	8,876	0
Fund Cash Balances, December 31	\$729,843	\$0	\$4,915	\$0



**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary and Fiduciary Fund Types**

For the Year Ended December 31, 2019

	<u>Private Purpose Trust</u>	<u>Totals</u> <u>(Memorandum Only)</u>
<b>Operating Cash Receipts</b>		
Charges for Services	\$0	\$845,562
Fines, Licenses and Permits	0	76,666
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
<u>Total Operating Cash Receipts</u>	<u>0</u>	<u>922,228</u>
<b>Operating Cash Disbursements</b>		
Personal Services	0	142,175
Fringe Benefits	0	62,214
Contractual Services	0	308,319
Supplies and Materials	0	76,648
Claims	0	0
Other	0	89,363
<u>Total Operating Cash Disbursements</u>	<u>0</u>	<u>678,719</u>
<u>Operating Income (Loss)</u>	<u>0</u>	<u>243,509</u>
<b>Non-Operating Receipts (Disbursements)</b>		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	21,978
Capital Outlay	0	(12,227)
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(135,722)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	(39,920)
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary and Fiduciary Fund Types**  
 For the Year Ended December 31, 2019

	Private Purpose Trust	Totals (Memorandum Only)
Other Financing Uses	0	0
Total Non-Operating Receipts (Disbursements)	0	(165,891)
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	0	77,618
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	63,954
Transfers Out	0	(63,954)
Advances In	0	0
Advances Out	0	0
Net Change in Fund Cash Balance	0	77,618
Fund Cash Balances, January 1	0	657,140
Fund Cash Balances, December 31	\$0	\$734,758

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$6,600.00	\$6,600.00	\$8,673.46	\$2,073.46
1000-130-0000 Municipal Income Tax	\$144,000.00	\$144,000.00	\$182,325.95	\$38,325.95
1000-211-0000 Local Government Distribution	\$12,470.00	\$12,470.00	\$12,307.50	(\$162.50)
1000-213-0000 Library and Local Government Revenue Assistance	\$0.00	\$0.00	\$0.00	\$0.00
1000-222-0000 Cigarette Tax	\$150.00	\$150.00	\$150.00	\$0.00
1000-224-0000 Liquor and Beer Permit Fees	\$1,589.00	\$1,589.00	\$1,589.00	\$0.00
1000-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$505.09	\$505.09
1000-290-0000 Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
1000-424-0000 State - Pass Through Grants	\$0.00	\$250,000.00	\$51,767.84	(\$198,232.16)
1000-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
1000-612-0000 Court Fines	\$40,000.00	\$40,000.00	\$54,987.89	\$14,987.89
1000-623-0000 Zoning	\$0.00	\$0.00	\$1,950.00	\$1,950.00
1000-625-0000 Cable Franchise Fees	\$0.00	\$0.00	\$0.00	\$0.00
1000-701-0000 Interest	\$1,400.00	\$1,400.00	\$5,709.06	\$4,309.06
1000-891-0000 Other - Miscellaneous Operating	\$500.00	\$500.00	\$10,049.56	\$9,549.56
1000-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$206,709.00	\$456,709.00	\$330,015.35	(\$126,693.65)
General Funds Total:	\$206,709.00	\$456,709.00	\$330,015.35	(\$126,693.65)
2000 Special Revenue				
STREET OPERATING				
2011-225-0000 Gasoline Tax (State)	\$27,000.00	\$27,000.00	\$38,144.91	\$11,144.91
2011-226-0000 License Tax - State Levied	\$11,500.00	\$11,500.00	\$12,222.96	\$722.96
2011-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
2011-701-0000 Interest	\$78.00	\$78.00	\$202.98	\$124.98
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$2,043.63	\$2,043.63
2011-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
2011-931-0000 Transfers - In	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00
STREET OPERATING Fund Total:	\$65,578.00	\$65,578.00	\$79,614.48	\$14,036.48

Statement excludes amounts for advances. These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b>STREET LEVY</b>				
2012-110-0000 General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
2012-290-0000 Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
2012-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
<b>STREET LEVY Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Cemetery</b>				
2031-110-0000 General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
2031-531-0000 Sale of Lots	\$6,700.00	\$6,700.00	\$4,275.00	(\$2,425.00)
2031-532-0000 Grave Opening Fees	\$13,000.00	\$13,000.00	\$9,600.00	(\$3,400.00)
2031-539-0000 Other - Cemetery	\$0.00	\$0.00	\$0.00	\$0.00
2031-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$1,546.50	\$1,546.50
2031-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$59.69	\$59.69
2031-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
2031-931-0000 Transfers - In	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00
<b>Cemetery Fund Total:</b>	<b>\$27,200.00</b>	<b>\$27,200.00</b>	<b>\$22,981.19</b>	<b>(\$4,218.81)</b>
<b>Income Tax</b>				
2071-130-0000 Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
2071-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
2071-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income Tax Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Drug Law Enforcement</b>				
2081-690-0000 Other - Fines, Licenses and Permits	\$550.00	\$550.00	\$880.00	\$330.00
2081-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
<b>Drug Law Enforcement Fund Total:</b>	<b>\$550.00</b>	<b>\$550.00</b>	<b>\$880.00</b>	<b>\$330.00</b>
<b>Enforcement and Education</b>				
2271-891-0000 Other - Miscellaneous Operating	\$250.00	\$250.00	\$0.00	(\$250.00)
<b>Enforcement and Education Fund Total:</b>	<b>\$250.00</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>(\$250.00)</b>
<b>POLICE OPERATING</b>				

Statement excludes amounts for advances.  
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Budgeted and Actual Receipts**

UJAN v2020.1

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2901-110-0000 General Property Tax - Real Estate	\$35,000.00	\$35,000.00	\$42,278.81	\$7,278.81
2901-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
2901-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$0.00	\$0.00	\$0.00
2901-892-0000 Other - Miscellaneous Non-Operating	\$600.00	\$600.00	\$407.97	(\$192.03)
2901-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
2901-931-0000 Transfers - In	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
<b>POLICE OPERATING Fund Total:</b>	<b>\$85,600.00</b>	<b>\$85,600.00</b>	<b>\$92,686.78</b>	<b>\$7,086.78</b>
<b>FIRE OPERATING</b>				
2902-110-0000 General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
2902-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$2,466.02	\$2,466.02
2902-440-0000 Grants or Aid (Non-Federal and Non-State)	\$0.00	\$11,545.00	\$11,545.00	\$0.00
2902-511-0000 Contracts for Fire Services	\$0.00	\$0.00	\$0.00	\$0.00
2902-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$1,283.00	\$1,283.00	\$0.00
2902-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
2902-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
<b>FIRE OPERATING Fund Total:</b>	<b>\$0.00</b>	<b>\$12,828.00</b>	<b>\$15,294.02</b>	<b>\$2,466.02</b>
<b>COMPUTER FUND</b>				
2904-619-0000 Other - Fines and Forfeitures	\$4,000.00	\$4,000.00	\$5,370.00	\$1,370.00
2904-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
<b>COMPUTER FUND Fund Total:</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$5,370.00</b>	<b>\$1,370.00</b>
<b>Special Revenue Funds Total:</b>	<b>\$183,178.00</b>	<b>\$196,006.00</b>	<b>\$216,826.47</b>	<b>\$20,820.47</b>
<b>4000 Capital Projects</b>				
<b>FIRE CAPITAL</b>				
4901-511-0000 Contracts for Fire Services	\$0.00	\$0.00	\$0.00	\$0.00
4901-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
4901-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
<b>FIRE CAPITAL Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Projects Funds Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Statement excludes amounts for advances. These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
**Comparison of Budgeted and Actual Receipts**  
All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4950 Permanent				
CEMETERY BEQUEST/PERPETUAL CARE FUND				
4951-531-0000 Sale of Lots	\$1,900.00	\$1,900.00	\$1,425.00	(\$475.00)
CEMETERY BEQUEST/PERPETUAL CARE FUND Fund Total:	\$1,900.00	\$1,900.00	\$1,425.00	(\$475.00)
Permanent Funds Total:	\$1,900.00	\$1,900.00	\$1,425.00	(\$475.00)
5000 Enterprise				
Water Operating				
5101-541-0000 Consumer Rent	\$240,000.00	\$240,000.00	\$243,004.66	\$3,004.66
5101-542-0000 Tap Fees	\$0.00	\$0.00	\$0.00	\$0.00
5101-892-0000 Other - Miscellaneous Non-Operating	\$1,000.00	\$1,000.00	\$1,917.27	\$917.27
5101-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
5101-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Water Operating Fund Total:	\$241,000.00	\$241,000.00	\$244,921.93	\$3,921.93
Sewer Operating				
5201-330-0000 Sewer Improvement	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-0000 Consumer Rent	\$480,000.00	\$480,000.00	\$483,387.83	\$3,387.83
5201-542-0000 Tap Fees	\$0.00	\$0.00	\$11,665.00	\$11,665.00
5201-590-0000 Other - Charges for Services	\$19,200.00	\$19,200.00	\$540.00	(\$18,660.00)
5201-892-0000 Other - Miscellaneous Non-Operating	\$1,000.00	\$1,000.00	\$16,835.22	\$15,835.22
5201-911-0000 Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
5201-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Operating Fund Total:	\$500,200.00	\$500,200.00	\$512,428.05	\$12,228.05
TRASH OPERATING FUND				
5601-541-0000 Consumer Rent	\$89,000.00	\$89,000.00	\$101,261.20	\$12,261.20
5601-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5601-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
TRASH OPERATING FUND Fund Total:	\$89,000.00	\$89,000.00	\$101,261.20	\$12,261.20

WATER CIF  
Statement excludes amounts for advances.  
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Budgeted and Actual Receipts**

UJAN v2020.1

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
5701-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5701-931-0000 Transfers - In	\$30,552.00	\$30,552.00	\$30,552.00	\$0.00
<b>WATER CIF Fund Total:</b>	\$30,552.00	\$30,552.00	\$30,552.00	\$0.00
<b>SEWER CIF</b>				
5702-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5702-931-0000 Transfers - In	\$33,402.00	\$33,402.00	\$33,402.00	\$0.00
5702-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
<b>SEWER CIF Fund Total:</b>	\$33,402.00	\$33,402.00	\$33,402.00	\$0.00
<b>UTILITY DEPOSIT FUND</b>				
5781-544-0000 Deposits	\$6,600.00	\$6,600.00	\$5,700.00	(\$900.00)
<b>UTILITY DEPOSIT FUND Fund Total:</b>	\$6,600.00	\$6,600.00	\$5,700.00	(\$900.00)
<b>Enterprise Funds Total:</b>	\$900,754.00	\$900,754.00	\$928,265.18	\$27,511.18
<b>9000 Custodial</b>				
<b>MAYOR'S COURT</b>				
9901-619-0000 Other - Fines and Forfeitures	\$0.00	\$0.00	\$76,666.00	\$0.00
<b>MAYOR'S COURT Fund Total:</b>	\$0.00	\$0.00	\$76,666.00	\$0.00
<b>AUX POLICE (SHOP WITH COP)</b>				
9902-820-0000 Contributions and Donations	\$0.00	\$0.00	\$3,226.00	\$0.00
<b>AUX POLICE (SHOP WITH COP) Fund Total:</b>	\$0.00	\$0.00	\$3,226.00	\$0.00
<b>Custodial Funds Total:</b>	\$0.00	\$0.00	\$79,892.00	\$0.00
<b>Report Totals:</b>	\$1,292,541.00	\$1,555,369.00	\$1,556,424.00	(\$78,837.00)

Statement excludes amounts for advances. These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.





VILLAGE OF SARDINIA, BROWN COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2018	Appropriations For Year Ended December 31, 2019	Total	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-130-311-0000 Electricity	\$16,000.00	\$1,040.80	\$16,000.00	\$17,040.80	\$14,538.25	\$0.00	\$14,538.25	\$2,502.55
1000-210-344-0000 Tax Collection Fees	\$1,900.00	\$0.00	\$1,900.00	\$1,900.00	\$1,809.29	\$0.00	\$1,809.29	\$90.71
1000-210-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-521-314-0000 Heating Oil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-591-131-0000 Salary - Administrator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-591-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-591-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-161-0000 Salary - Mayor	\$4,842.00	\$33.74	\$4,842.00	\$4,875.74	\$4,598.72	\$50.52	\$4,649.24	\$226.50
1000-710-190-0000 Other - Personal Services	\$2,400.00	\$0.00	\$2,400.00	\$2,400.00	\$1,532.21	\$7.79	\$1,540.00	\$860.00
1000-710-211-0000 Ohio Public Employees Retirement System	\$400.00	\$0.00	\$400.00	\$400.00	\$207.19	\$0.00	\$207.19	\$192.81
1000-710-213-0000 Medicare	\$400.00	\$0.00	\$400.00	\$400.00	\$166.14	\$0.00	\$166.14	\$233.86
1000-710-225-0000 Workers' Compensation	\$890.00	\$0.00	\$890.00	\$890.00	\$890.00	\$0.00	\$890.00	\$0.00
1000-710-420-0000 Operating Supplies and Materials	\$775.00	\$0.00	\$845.00	\$845.00	\$839.58	\$0.00	\$839.58	\$5.42
1000-710-690-0000 Other - Other	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,280.14	\$0.00	\$3,280.14	\$219.86
1000-715-111-0000 Salaries - Council	\$6,338.00	\$43.08	\$6,338.00	\$6,381.08	\$5,578.70	\$44.38	\$5,623.08	\$758.00
1000-715-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-212-0000 Social Security	\$800.00	\$0.00	\$800.00	\$800.00	\$554.73	\$0.00	\$554.73	\$245.27
1000-715-213-0000 Medicare	\$380.00	\$0.00	\$380.00	\$380.00	\$65.57	\$0.00	\$65.57	\$314.43
1000-715-225-0000 Workers' Compensation	\$340.00	\$0.00	\$340.00	\$340.00	\$340.00	\$0.00	\$340.00	\$0.00
1000-715-420-0000 Operating Supplies and Materials	\$1,300.00	\$59.14	\$1,230.00	\$1,289.14	\$424.74	\$0.00	\$424.74	\$864.40
1000-720-162-0000 Salaries - Mayor's Staff	\$7,802.00	\$297.80	\$7,802.00	\$8,099.80	\$7,475.00	\$300.38	\$7,775.38	\$324.42
1000-720-211-0000 Ohio Public Employees Retirement System	\$650.00	\$0.00	\$650.00	\$650.00	\$624.69	\$0.00	\$624.69	\$25.31
1000-720-213-0000 Medicare	\$150.00	\$0.00	\$150.00	\$150.00	\$64.71	\$0.00	\$64.71	\$85.29

VILLAGE OF SARDINIA, BROWN COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2018	Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
1000-720-225-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-720-399-0000 Other - Other Contractual Services	\$700.00	\$0.00	\$700.00	\$312.30	\$0.00	\$312.30	\$387.70
1000-720-410-0000 Office Supplies and Materials	\$17,850.00	\$298.62	\$17,850.00	\$17,266.22	\$310.66	\$17,576.88	\$571.74
1000-725-121-0000 Salary - Clerk/Treasurer	\$2,600.00	\$0.00	\$2,600.00	\$2,410.64	\$0.00	\$2,410.64	\$189.36
1000-725-211-0000 Ohio Public Employees Retirement System	\$520.00	\$0.00	\$520.00	\$235.53	\$0.00	\$235.53	\$284.47
1000-725-213-0000 Medicare	\$5,000.00	\$0.00	\$5,000.00	\$359.30	\$0.00	\$359.30	\$4,640.70
1000-725-221-0000 Medical/Hospitalization	\$345.00	\$0.00	\$345.00	\$268.21	\$0.00	\$268.21	\$76.79
1000-725-222-0000 Life Insurance	\$6,000.00	\$0.00	\$6,000.00	\$4,643.98	\$0.00	\$4,643.98	\$1,356.02
1000-725-225-0000 Workers' Compensation	\$600.00	\$193.41	\$600.00	\$353.80	\$0.00	\$353.80	\$439.61
1000-725-252-0000 Travel and Transportation	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00
1000-725-322-0000 Postage	\$1,800.00	\$0.00	\$1,800.00	\$1,708.49	\$0.00	\$1,708.49	\$91.51
1000-725-399-0000 Other - Other Contractual Services	\$1,200.00	\$0.00	\$1,200.00	\$1,096.21	\$0.00	\$1,096.21	\$103.79
1000-730-311-0000 Office Supplies and Materials	\$2,300.00	\$90.70	\$2,300.00	\$1,688.10	\$0.00	\$1,688.10	\$702.60
1000-730-314-0000 Electricity	\$3,000.00	\$0.00	\$3,000.00	\$891.29	\$230.00	\$1,121.29	\$1,878.71
1000-730-321-0000 Heating Oil	\$2,900.00	\$225.25	\$2,900.00	\$2,370.52	\$2.30	\$2,372.82	\$752.43
1000-730-322-0000 Telephone	\$6,000.00	\$0.00	\$6,000.00	\$5,642.25	\$0.00	\$5,642.25	\$357.75
1000-730-352-0000 Property Insurance Premiums	\$0.00	\$0.00	\$675.00	\$350.00	\$0.00	\$350.00	\$325.00
1000-730-399-0000 Other - Other Contractual Services	\$7,500.00	\$0.00	\$6,825.00	\$3,559.20	\$100.00	\$3,659.20	\$3,165.80
1000-740-341-0000 Repairs and Maintenance of Buildings and Land	\$700.00	\$0.00	\$700.00	\$255.51	\$0.00	\$255.51	\$444.49
1000-740-344-0000 Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-745-342-0000 Auditing Services	\$3,500.00	\$0.00	\$3,504.00	\$3,504.00	\$0.00	\$3,504.00	\$0.00
1000-745-343-0000 Uniform Accounting Network Fees	\$15,334.00	\$117.19	\$15,334.00	\$11,900.14	\$117.09	\$12,017.23	\$3,433.96
1000-750-141-0000 Salary - Legal Counsel	\$2,150.00	\$0.00	\$2,150.00	\$1,665.96	\$0.00	\$1,665.96	\$484.04
1000-750-211-0000 Ohio Public Employees Retirement System	\$450.00	\$0.00	\$450.00	\$172.54	\$0.00	\$172.54	\$277.46
1000-750-213-0000 Medicare							

Statement excludes amounts for advances. These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2018	Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
1000-750-225-0000 Workers' Compensation	\$380.00	\$0.00	\$380.00	\$380.00	\$0.00	\$380.00	\$0.00
1000-750-349-0000 Other - Professional and Technical Services	\$500.00	\$0.00	\$257,225.99	\$52,016.47	\$200,000.00	\$252,016.47	\$5,209.52
1000-755-344-0000 Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-755-391-0000 Dues and Fees	\$0.00	\$0.00	\$597.00	\$596.69	\$0.00	\$596.69	\$0.31
1000-755-399-0000 Other - Other Contractual Services	\$9,500.00	\$0.00	\$9,496.00	\$7,175.42	\$124.58	\$7,300.00	\$2,196.00
1000-790-345-0000 Election Expenses	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
1000-790-347-0000 Planning Consultants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-630-0000 Compensation and Damages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-850-710-0000 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-910-910-0000 Transfers - Out	\$84,500.00	\$0.00	\$84,500.00	\$84,500.00	\$0.00	\$84,500.00	\$0.00
1000-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>General Fund Total:</b>	<b>\$225,921.00</b>	<b>\$2,399.73</b>	<b>\$483,243.99</b>	<b>\$249,237.43</b>	<b>\$201,287.70</b>	<b>\$450,525.13</b>	<b>\$35,118.59</b>
<b>General Funds Total:</b>	<b>\$225,921.00</b>	<b>\$2,399.73</b>	<b>\$483,243.99</b>	<b>\$249,237.43</b>	<b>\$201,287.70</b>	<b>\$450,525.13</b>	<b>\$35,118.59</b>
2000 Special Revenue							
STREET OPERATING							
2011-620-131-0000 Salary - Administrator	\$7,100.00	\$119.22	\$7,100.00	\$6,995.02	\$127.42	\$7,122.44	\$96.78
2011-620-132-0000 Salaries - Administrator's Staff	\$15,300.00	\$251.68	\$15,300.00	\$14,810.25	\$252.31	\$15,062.56	\$489.12
2011-620-211-0000 Ohio Public Employees Retirement System	\$3,150.00	\$0.00	\$3,150.00	\$3,048.95	\$0.00	\$3,048.95	\$101.05
2011-620-213-0000 Medicare	\$650.00	\$0.00	\$650.00	\$314.88	\$0.00	\$314.88	\$335.12
2011-620-221-0000 Medical/Hospitalization	\$9,000.00	\$0.00	\$9,000.00	\$6,953.09	\$0.00	\$6,953.09	\$2,046.91
2011-620-222-0000 Life Insurance	\$200.00	\$0.00	\$200.00	\$198.61	\$0.00	\$198.61	\$61.39
2011-620-225-0000 Workers' Compensation	\$510.00	\$0.00	\$510.00	\$510.00	\$0.00	\$510.00	\$0.00
2011-620-270-0000 Uniforms and Clothing	\$800.00	\$0.00	\$650.00	\$41.01	\$0.00	\$41.01	\$608.99
2011-620-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
		December 31, 2018	December 31, 2019				
2011-620-352-0000	\$2,000.00	\$0.00	\$1,684.00	\$1,683.69	\$0.00	\$1,683.69	\$0.31
Property Insurance Premiums							
2011-620-420-0000	\$11,000.00	\$796.25	\$19,211.00	\$17,939.57	\$58.90	\$17,998.47	\$2,008.78
Operating Supplies and Materials							
2011-690-311-0000	\$3,500.00	\$650.66	\$2,890.00	\$2,312.77	\$0.00	\$2,312.77	\$1,227.89
Electricity							
2011-690-322-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage							
2011-710-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare							
2011-800-555-0000	\$7,000.00	\$2,005.25	\$9,865.00	\$11,867.41	\$0.00	\$11,867.41	\$2.84
Streets, Highways, Sidewalks and Curbs							
2011-800-590-0000	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay							
2011-850-710-0000	\$4,378.00	\$0.00	\$4,378.00	\$3,337.14	\$216.58	\$3,553.72	\$824.28
Principal							
2011-850-720-0000	\$1,026.00	\$0.00	\$1,026.00	\$97.00	\$9.70	\$106.70	\$919.30
Interest							
<b>STREET OPERATING Fund Total:</b>	<b>\$66,614.00</b>	<b>\$3,823.06</b>	<b>\$75,614.00</b>	<b>\$70,049.39</b>	<b>\$664.91</b>	<b>\$70,714.30</b>	<b>\$8,722.76</b>
<b>STREET LEVY Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>STREET LEVY Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Cemetery</b>							
2031-230-399-0000	\$900.00	\$0.00	\$900.00	\$850.00	\$0.00	\$850.00	\$50.00
Other - Other Contractual Services							
2031-240-131-0000	\$2,354.00	\$39.74	\$2,354.00	\$2,331.68	\$42.48	\$2,374.16	\$19.58
Salary - Administrator							
2031-240-132-0000	\$5,070.00	\$83.90	\$5,070.00	\$4,936.77	\$84.09	\$5,020.86	\$133.04
Salaries - Administrator's Staff							
2031-240-190-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Personal Services							
2031-240-211-0000	\$1,100.00	\$0.00	\$1,100.00	\$1,016.13	\$0.00	\$1,016.13	\$83.87
Ohio Public Employees Retirement System							
2031-240-213-0000	\$225.00	\$0.00	\$225.00	\$104.94	\$0.00	\$104.94	\$120.06
Medicare							
2031-240-221-0000	\$3,000.00	\$0.00	\$3,000.00	\$2,317.62	\$0.00	\$2,317.62	\$682.38
Medical/Hospitalization							

Statement excludes amounts for advances. These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Disbursements and Encumbrances  
With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
		December 31, 2018	December 31, 2019				
2031-240-222-0000	\$60.00	\$0.00	\$60.00	\$60.00	\$0.00	\$53.52	\$6.48
Life Insurance							
2031-240-225-0000	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	\$150.00	\$0.00
Workers' Compensation							
2031-240-270-0000	\$500.00	\$0.00	\$200.00	\$200.00	\$0.00	\$37.80	\$162.20
Uniforms and Clothing							
2031-240-314-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Healing Oil							
2031-240-319-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$937.84	\$62.16
Other - Utilities							
2031-240-344-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Collection Fees							
2031-240-352-0000	\$2,700.00	\$0.00	\$2,015.00	\$2,015.00	\$0.00	\$1,845.06	\$169.94
Property Insurance Premiums							
2031-240-399-0000	\$8,320.00	\$0.00	\$12,000.01	\$12,000.01	\$0.00	\$12,000.01	\$0.00
Other - Other Contractual Services							
2031-240-420-0000	\$2,000.00	\$0.00	\$2,600.00	\$2,600.00	\$0.00	\$2,499.31	\$100.69
Operating Supplies and Materials							
2031-240-431-0000	\$4,000.00	\$0.00	\$1,754.99	\$1,754.99	\$0.00	\$1,750.00	\$4.99
Repairs and Maintenance of Buildings and Land							
2031-745-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							
2031-800-590-0000	\$7,200.00	\$0.00	\$6,150.00	\$6,150.00	\$0.00	\$6,147.21	\$2.79
Other - Capital Outlay							
2031-850-710-0000	\$2,425.00	\$0.00	\$2,425.00	\$2,425.00	\$216.58	\$2,405.01	\$19.99
Principal							
2031-850-720-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$9.69	\$106.59	\$493.41
Interest							
<b>Cemetery Fund Total:</b>	<b>\$41,604.00</b>	<b>\$123.64</b>	<b>\$41,604.00</b>	<b>\$41,727.64</b>	<b>\$352.84</b>	<b>\$39,616.06</b>	<b>\$2,111.58</b>
Income Tax							
2071-755-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							
2071-755-399-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Contractual Services							
2071-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out							
<b>Income Tax Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Drug Law Enforcement							
2081-800-590-0000	\$4,500.00	\$699.49	\$4,500.00	\$5,199.49	\$0.00	\$5,179.02	\$20.47
Other - Capital Outlay							
2081-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out							
<b>Drug Law Enforcement Fund Total:</b>	<b>\$4,500.00</b>	<b>\$699.49</b>	<b>\$4,500.00</b>	<b>\$5,199.49</b>	<b>\$0.00</b>	<b>\$5,179.02</b>	<b>\$20.47</b>
Enforcement and Education							

Statement excludes amounts for advances. These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
**Comparison of Disbursements and Encumbrances  
 With Expenditure Authority**

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2018	Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
2271-110-340-0000	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00
Professional and Technical Services	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00
Enforcement and Education Fund Total:							
POLICE OPERATING							
2901-110-270-0000	\$6,000.00	\$0.00	\$6,000.00	\$3,624.50	\$0.00	\$6,000.00	\$2,375.50
Uniforms and Clothing	\$600.00	\$92.40	\$600.00	\$186.14	\$0.00	\$600.00	\$506.26
2901-110-311-0000	\$600.00	\$0.00	\$600.00	\$222.84	\$57.50	\$600.00	\$319.66
Electricity	\$3,500.00	\$225.23	\$3,940.00	\$3,852.69	\$1.40	\$3,500.00	\$311.14
2901-110-314-0000	\$50.00	\$0.00	\$50.00	\$6.85	\$0.00	\$50.00	\$43.15
Heating Oil	\$5,000.00	\$0.00	\$5,000.00	\$4,087.87	\$0.00	\$5,000.00	\$912.13
2901-110-321-0000	\$1,000.00	\$0.00	\$966.00	\$310.83	\$0.00	\$1,000.00	\$655.17
Telephone	\$12,000.00	\$446.54	\$11,560.00	\$8,965.47	\$0.00	\$12,000.00	\$3,041.07
Postage	\$1,200.00	\$0.00	\$1,200.00	\$183.81	\$0.00	\$1,200.00	\$1,016.19
Property Insurance Premiums	\$5,000.00	\$0.00	\$5,000.00	\$176.50	\$1,308.00	\$5,000.00	\$3,515.50
2901-110-410-0000	\$75,900.00	\$824.81	\$75,900.00	\$45,784.69	\$780.52	\$75,900.00	\$30,159.60
Office Supplies and Materials	\$10,675.00	\$0.00	\$10,675.00	\$6,463.45	\$0.00	\$10,675.00	\$4,211.55
2901-110-420-0000	\$2,220.00	\$0.00	\$2,220.00	\$635.15	\$0.00	\$2,220.00	\$1,584.85
Operating Supplies and Materials	\$2,700.00	\$0.00	\$2,700.00	\$1,431.92	\$0.00	\$2,700.00	\$1,268.08
Repairs and Maintenance of Buildings and Land	\$9,000.00	\$0.00	\$8,850.00	\$2,896.00	\$320.00	\$9,000.00	\$5,634.00
2901-110-431-0000	\$1,050.00	\$0.00	\$1,234.00	\$1,233.78	\$0.00	\$1,050.00	\$0.22
Repairs and Maintenance of Machinery & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-110-432-0000	\$610.00	\$0.00	\$610.00	\$589.14	\$0.00	\$610.00	\$20.86
Other - Personal Services	\$7,800.00	\$0.00	\$13,790.82	\$13,524.12	\$0.00	\$7,800.00	\$266.70
Ohio Public Employees Retirement System	\$520.00	\$0.00	\$520.00	\$167.37	\$0.00	\$520.00	\$352.63
2901-190-000-0000							
Other - Personal Services	\$145,425.00	\$1,588.98	\$151,415.82	\$94,343.12	\$2,467.42	\$145,425.00	\$56,194.26
2901-190-211-0000							
Medicare							
2901-190-213-0000							
Workers Compensation							
2901-190-225-0000							
Other - Professional and Technical Services							
2901-190-349-0000							
Tax Collection Fees							
2901-740-344-0000							
Auditing Services							
2901-745-342-0000							
Other - Capital Outlay							
2901-800-590-0000							
Principal							
2901-850-710-0000							
Interest							
2901-850-720-0000							
POLICE OPERATING Fund Total:	\$145,425.00	\$1,588.98	\$151,415.82	\$94,343.12	\$2,467.42	\$145,425.00	\$56,194.26

FIRE OPERATING

Statement excludes amounts for advances.  
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Disbursements and Encumbrances  
With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2018	Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
2902-120-225-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers' Compensation							
2902-120-319-0000	\$0.00	\$280.58	\$0.00	\$280.58	\$0.00	\$280.58	\$0.00
Other - Utilities							
2902-120-321-0000	\$0.00	\$180.30	\$0.00	\$180.30	\$0.00	\$180.30	\$0.00
Telephone							
2902-120-352-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Insurance Premiums							
2902-120-420-0000	\$5,000.00	\$2,530.99	\$473.13	\$3,004.12	\$0.00	\$3,004.12	\$0.00
Operating Supplies and Materials							
2902-120-431-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance of Buildings and Land							
2902-120-433-0000	\$1,166.85	\$1,095.88	\$1,166.85	\$2,262.73	\$0.00	\$2,262.73	\$0.00
Repairs and Maintenance of Motor Vehicles							
2902-740-344-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Collection Fees							
2902-745-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							
2902-750-349-0000	\$0.00	\$5,340.00	\$0.00	\$2,075.00	\$0.00	\$2,075.00	\$3,265.00
Other - Professional and Technical Services							
2902-790-640-0000	\$1,164.41	\$0.00	\$55,215.80	\$55,215.80	\$0.00	\$55,215.80	\$0.00
Payment to Another Political Subdivision							
2902-800-590-0000	\$0.00	\$16,066.26	\$0.00	\$9,228.01	\$0.00	\$9,228.01	\$6,838.25
Other - Capital Outlay							
2902-850-710-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal							
2902-850-720-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest							
<b>FIRE OPERATING Fund Total:</b>	<b>\$7,331.26</b>	<b>\$25,494.01</b>	<b>\$56,855.78</b>	<b>\$72,246.54</b>	<b>\$0.00</b>	<b>\$72,246.54</b>	<b>\$10,103.25</b>
COMPUTER FUND							
2904-800-590-0000	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$3,520.00	\$3,520.00	\$480.00
Other - Capital Outlay							
2904-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out							
<b>COMPUTER FUND Fund Total:</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$3,520.00</b>	<b>\$3,520.00</b>	<b>\$480.00</b>
Special Revenue Funds Total:	\$269,724.26	\$31,729.18	\$334,239.60	\$261,081.29	\$7,005.17	\$288,086.46	\$77,882.32
4000 Capital Projects							
FIRE CAPITAL							
4901-800-590-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay							
4901-800-640-0000	\$299.77	\$0.00	\$299.77	\$299.77	\$0.00	\$299.77	\$0.00
Payment to Another Political Subdivision							
4901-850-710-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal							

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
		December 31, 2018	December 31, 2019					
4901-850-720-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest								
4901-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								
<b>FIRE CAPITAL Fund Total:</b>	<b>\$299.77</b>	<b>\$0.00</b>	<b>\$299.77</b>	<b>\$299.77</b>	<b>\$299.77</b>	<b>\$0.00</b>	<b>\$299.77</b>	<b>\$0.00</b>
<b>Capital Projects Funds Total:</b>								
	<b>\$299.77</b>	<b>\$0.00</b>	<b>\$299.77</b>	<b>\$299.77</b>	<b>\$299.77</b>	<b>\$0.00</b>	<b>\$299.77</b>	<b>\$0.00</b>
5000 Enterprise								
Water Operating								
5101-531-121-0000	\$13,020.00	\$223.84	\$13,020.00	\$13,243.84	\$12,939.68	\$233.02	\$13,172.70	\$71.14
Salary - Clerk/Treasurer								
5101-531-131-0000	\$21,300.00	\$357.62	\$21,300.00	\$21,657.62	\$20,985.06	\$392.36	\$21,367.42	\$290.20
Salary - Administrator								
5101-531-211-0000	\$4,800.00	\$0.00	\$4,800.00	\$4,800.00	\$4,745.56	\$0.00	\$4,745.56	\$54.44
Ohio Public Employees Retirement System								
5101-531-213-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$477.58	\$0.00	\$477.58	\$522.42
Medicare								
5101-531-221-0000	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00	\$16,682.13	\$0.00	\$16,682.13	\$7,317.87
Medical/Hospitalization								
5101-531-222-0000	\$150.00	\$0.00	\$150.00	\$150.00	\$93.02	\$0.00	\$93.02	\$56.98
Life Insurance								
5101-531-225-0000	\$935.00	\$0.00	\$935.00	\$935.00	\$793.24	\$0.00	\$793.24	\$141.76
Workers' Compensation								
5101-531-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services								
5101-531-351-0000	\$3,800.00	\$0.00	\$4,135.99	\$4,135.99	\$4,135.99	\$0.00	\$4,135.99	\$0.00
Insurance and Bonding								
5101-531-410-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Office Supplies and Materials								
5101-531-431-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance of Buildings and Land								
5101-531-690-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other								
5101-532-322-0000	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$1,550.83	\$0.00	\$1,550.83	\$49.17
Postage								
5101-532-391-0000	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00
Dues and Fees								
5101-532-410-0000	\$850.00	\$0.00	\$850.00	\$850.00	\$513.87	\$0.00	\$513.87	\$336.13
Office Supplies and Materials								
5101-533-399-0000	\$80,000.00	\$0.00	\$80,000.00	\$80,000.00	\$63,548.54	\$0.00	\$63,548.54	\$16,451.46
Other - Other Contractual Services								
5101-534-399-0000	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00	\$431.19	\$0.00	\$431.19	\$868.81
Other - Other Contractual Services								
5101-535-132-0000	\$41,522.00	\$624.86	\$41,522.00	\$42,146.86	\$36,747.49	\$623.29	\$37,370.78	\$4,776.08
Salaries - Administrator's Staff								
5101-535-211-0000	\$5,900.00	\$0.00	\$5,900.00	\$5,900.00	\$5,135.68	\$0.00	\$5,135.68	\$764.32
Ohio Public Employees Retirement System								

Statement excludes amounts for advances.  
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.



VILLAGE OF SARDINIA, BROWN COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority  
All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2018	Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
5101-535-213-0000 Medicare	\$1,250.00	\$0.00	\$1,250.00	\$532.21	\$0.00	\$532.21	\$177.79
5101-535-222-0000 Life Insurance	\$400.00	\$0.00	\$400.00	\$200.72	\$0.00	\$200.72	\$199.28
5101-535-225-0000 Workers' Compensation	\$290.00	\$0.00	\$290.00	\$290.00	\$0.00	\$290.00	\$0.00
5101-535-270-0000 Uniforms and Clothing	\$900.00	\$0.00	\$900.00	\$63.49	\$0.00	\$63.49	\$836.51
5101-535-311-0000 Electricity	\$2,100.00	\$647.53	\$2,855.17	\$2,270.18	\$0.00	\$2,270.18	\$1,232.52
5101-535-420-0000 Operating Supplies and Materials	\$16,500.00	\$308.41	\$14,984.83	\$13,111.54	\$0.00	\$13,111.54	\$2,181.70
5101-535-432-0000 Repairs and Maintenance of Machinery & Equip	\$1,000.00	\$0.00	\$1,000.00	\$695.99	\$0.00	\$695.99	\$304.01
5101-535-433-0000 Repairs and Maintenance of Motor Vehicles	\$2,500.00	\$0.00	\$2,500.00	\$601.76	\$0.00	\$601.76	\$1,898.24
5101-535-440-0000 Small Tools and Minor Equipment	\$1,000.00	\$222.32	\$1,820.00	\$2,023.56	\$0.00	\$2,023.56	\$18.76
5101-539-314-0000 Heating Oil	\$500.00	\$0.00	\$500.00	\$222.84	\$57.50	\$280.34	\$219.66
5101-539-321-0000 Telephone	\$2,910.00	\$225.24	\$2,910.00	\$2,933.22	\$2.62	\$2,935.84	\$199.40
5101-539-391-0000 Dues and Fees	\$1,120.00	\$0.00	\$1,120.00	\$814.08	\$0.00	\$814.08	\$305.92
5101-539-399-0000 Other - Other Contractual Services	\$8,250.00	\$248.00	\$9,000.00	\$7,047.16	\$250.00	\$7,297.16	\$1,950.84
5101-539-420-0000 Operating Supplies and Materials	\$500.00	\$0.00	\$440.00	\$0.00	\$0.00	\$0.00	\$440.00
5101-539-431-0000 Repairs and Maintenance of Buildings and Land	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
5101-800-590-0000 Other - Capital Outlay	\$8,000.00	\$555.00	\$6,689.01	\$1,993.00	\$0.00	\$1,993.00	\$5,251.01
5101-850-710-0000 Principal	\$19,025.00	\$0.00	\$19,250.00	\$18,753.59	\$216.58	\$18,970.17	\$279.83
5101-850-720-0000 Interest	\$12,200.00	\$0.00	\$12,200.00	\$9,702.86	\$9.70	\$9,712.56	\$2,487.44
5101-910-910-0000 Transfers - Out	\$30,552.00	\$0.00	\$30,552.00	\$30,552.00	\$0.00	\$30,552.00	\$0.00
<b>Water Operating Fund Total:</b>	<b>\$311,374.00</b>	<b>\$3,412.82</b>	<b>\$311,374.00</b>	<b>\$260,588.06</b>	<b>\$1,775.07</b>	<b>\$262,363.13</b>	<b>\$52,423.69</b>
<b>Sewer Operating</b>							
5201-541-121-0000 Salary - Clerk/Treasurer	\$13,020.00	\$223.84	\$13,020.00	\$12,939.68	\$233.02	\$13,172.70	\$71.14
5201-541-131-0000 Salary - Administrator	\$16,600.00	\$278.16	\$16,600.00	\$16,321.81	\$297.40	\$16,619.21	\$258.95
5201-541-211-0000 Ohio Public Employees Retirement System	\$4,150.00	\$0.00	\$4,150.00	\$4,092.61	\$0.00	\$4,092.61	\$57.39
5201-541-213-0000 Medicare	\$900.00	\$0.00	\$778.00	\$410.77	\$0.00	\$410.77	\$367.23

VILLAGE OF SARDINIA, BROWN COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2018	Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
5201-541-221-0000	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00
Medical/Hospitalization							
5201-541-222-0000	\$150.00	\$0.00	\$29.00	\$28.44	\$0.00	\$28.44	\$0.56
Life Insurance							
5201-541-225-0000	\$1,000.00	\$0.00	\$755.00	\$754.54	\$0.00	\$754.54	\$0.46
Workers' Compensation							
5201-541-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							
5201-541-351-0000	\$9,000.00	\$0.00	\$9,000.00	\$8,302.14	\$0.00	\$8,302.14	\$697.86
Insurance and Bonding							
5201-541-410-0000	\$800.00	\$0.00	\$800.00	\$513.83	\$0.00	\$513.83	\$286.17
Office Supplies and Materials							
5201-541-431-0000	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Repairs and Maintenance of Buildings and Land							
5201-541-690-0000	\$1,500.00	\$0.00	\$1,440.00	\$0.00	\$0.00	\$0.00	\$1,440.00
Other - Other							
5201-542-121-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salary - Clerk/Treasurer							
5201-542-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System							
5201-542-213-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare							
5201-542-225-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers' Compensation							
5201-542-322-0000	\$1,500.00	\$0.00	\$1,560.00	\$1,550.82	\$0.00	\$1,550.82	\$9.18
Postage							
5201-542-351-0000	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Insurance and Bonding							
5201-542-391-0000	\$1,650.00	\$0.00	\$1,650.00	\$1,050.00	\$0.00	\$1,050.00	\$600.00
Dues and Fees							
5201-542-610-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deposits Refunded							
5201-543-132-0000	\$39,200.00	\$717.30	\$42,246.00	\$42,240.59	\$722.15	\$42,962.74	\$0.56
Salaries - Administrator's Staff							
5201-543-211-0000	\$5,520.00	\$0.00	\$5,905.00	\$5,903.12	\$0.00	\$5,903.12	\$1.88
Ohio Public Employees Retirement System							
5201-543-213-0000	\$1,250.00	\$0.00	\$1,250.00	\$611.06	\$0.00	\$611.06	\$638.94
Medicare							
5201-543-221-0000	\$14,000.00	\$0.00	\$11,509.00	\$11,509.00	\$0.00	\$11,509.00	\$0.00
Medical/Hospitalization							
5201-543-222-0000	\$350.00	\$0.00	\$150.00	\$149.13	\$0.00	\$149.13	\$0.87
Life Insurance							
5201-543-225-0000	\$930.00	\$0.00	\$678.00	\$677.32	\$0.00	\$677.32	\$0.68
Workers' Compensation							
5201-543-270-0000	\$900.00	\$0.00	\$900.00	\$63.50	\$0.00	\$63.50	\$836.50
Uniforms and Clothing							
5201-543-319-0000	\$80,000.00	\$0.00	\$80,000.00	\$68,155.65	\$0.00	\$68,155.65	\$11,844.35
Other - Utilities							
5201-543-391-0000	\$1,800.00	\$0.00	\$1,800.00	\$108.05	\$0.00	\$108.05	\$1,691.95
Dues and Fees							

Statement excludes amounts for advances. These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Disbursements and Encumbrances  
With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
		December 31, 2018	December 31, 2019					
5201-543-399-0000 Other - Other Contractual Services	\$5,000.00	\$0.00	\$5,750.00	\$5,750.00	\$2,683.98	\$0.00	\$2,683.98	\$3,066.02
5201-543-420-0000 Operating Supplies and Materials	\$19,000.00	\$0.00	\$18,980.00	\$18,980.00	\$17,417.95	\$0.00	\$17,417.95	\$1,562.05
5201-543-431-0000 Repairs and Maintenance of Buildings and Land	\$4,000.00	\$0.00	\$2,200.00	\$2,200.00	\$794.45	\$0.00	\$794.45	\$1,405.55
5201-543-432-0000 Repairs and Maintenance of Machinery & Equip	\$20,000.00	\$8,171.47	\$26,000.00	\$34,171.47	\$32,545.54	\$0.00	\$32,545.54	\$1,625.93
5201-543-433-0000 Repairs and Maintenance of Motor Vehicles	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$601.75	\$0.00	\$601.75	\$4,398.25
5201-543-440-0000 Small Tools and Minor Equipment	\$1,500.00	\$222.32	\$1,820.00	\$2,042.32	\$2,023.55	\$0.00	\$2,023.55	\$18.77
5201-543-490-0000 Other - Supplies and Materials	\$14,000.00	\$0.00	\$10,650.00	\$10,650.00	\$4,977.04	\$0.00	\$4,977.04	\$5,672.96
5201-549-314-0000 Heating Oil	\$500.00	\$0.00	\$500.00	\$500.00	\$222.84	\$57.50	\$280.34	\$219.66
5201-549-321-0000 Telephone	\$5,100.00	\$70.37	\$5,100.00	\$5,170.37	\$4,735.95	\$0.00	\$4,735.95	\$434.42
5201-549-349-0000 Other - Professional and Technical Services	\$57,000.00	\$1,222.49	\$57,000.00	\$58,222.49	\$53,327.00	\$4,450.00	\$57,777.00	\$445.49
5201-549-398-0000 Garbage and Trash Removal	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,141.08	\$0.00	\$1,141.08	\$58.92
5201-549-399-0000 Other - Other Contractual Services	\$4,200.00	\$0.00	\$4,200.00	\$4,200.00	\$600.00	\$0.00	\$600.00	\$3,600.00
5201-725-121-0000 Salary - Clerk/Treasurer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-725-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-725-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-725-221-0000 Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-725-222-0000 Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-725-225-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-800-590-0000 Other - Capital Outlay	\$6,000.00	\$0.00	\$4,100.00	\$4,100.00	\$4,090.50	\$0.00	\$4,090.50	\$9.50
5201-850-710-0000 Principal	\$126,225.00	\$0.00	\$126,225.00	\$126,225.00	\$116,968.83	\$216.58	\$117,185.41	\$9,039.59
5201-850-720-0000 Interest	\$30,800.00	\$0.00	\$30,800.00	\$30,800.00	\$30,216.62	\$9.70	\$30,226.32	\$573.68
5201-910-910-0000 Transfers - Out	\$33,402.00	\$0.00	\$33,402.00	\$33,402.00	\$33,402.00	\$0.00	\$33,402.00	\$0.00
<b>Sewer Operating Fund Total:</b>	<b>\$537,647.00</b>	<b>\$10,905.95</b>	<b>\$537,647.00</b>	<b>\$548,552.95</b>	<b>\$490,131.14</b>	<b>\$5,986.35</b>	<b>\$496,117.49</b>	<b>\$52,435.46</b>
<b>TRASH OPERATING FUND</b>								
5601-564-398-0000 Garbage and Trash Removal	\$82,160.00	\$0.00	\$82,160.00	\$82,160.00	\$81,614.64	\$0.00	\$81,614.64	\$545.36

Statement excludes amounts for advances.  
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
		December 31, 2018	December 31, 2019				
5601-564-420-0000	\$800.00	\$20.86	\$957.33	\$978.19	\$0.00	\$824.86	\$153.33
Operating Supplies and Materials							
5601-564-590-0000	\$15,000.00	\$0.00	\$14,842.67	\$14,842.67	\$0.00	\$2,942.50	\$11,900.17
Other - Capital Outlay							
5601-850-710-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal							
5601-850-720-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest							
5601-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out							
<b>TRASH OPERATING FUND Fund Total:</b>	<b>\$97,960.00</b>	<b>\$20.86</b>	<b>\$97,960.00</b>	<b>\$97,980.86</b>	<b>\$0.00</b>	<b>\$85,382.00</b>	<b>\$12,598.86</b>
<b>WATER CIF</b>							
5701-800-590-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$1,600.00	\$400.00
Other - Capital Outlay							
<b>WATER CIF Fund Total:</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$1,600.00</b>	<b>\$400.00</b>
<b>SEWER CIF</b>							
5702-549-346-0000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$1,875.00	\$125.00
Engineering Services							
5702-800-520-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment							
5702-800-590-0000	\$35,000.00	\$0.00	\$33,000.00	\$33,000.00	\$0.00	\$1,600.00	\$31,400.00
Other - Capital Outlay							
5702-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out							
<b>SEWER CIF Fund Total:</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$3,475.00</b>	<b>\$31,525.00</b>
<b>UTILITY DEPOSIT FUND</b>							
5781-592-610-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$232.92	\$4,767.08
Deposits Refunded							
5781-592-620-0000	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	\$0.00	\$5,277.12	\$1,222.88
Deposits Applied							
5781-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out							
<b>UTILITY DEPOSIT FUND Fund Total:</b>	<b>\$11,500.00</b>	<b>\$0.00</b>	<b>\$11,500.00</b>	<b>\$11,500.00</b>	<b>\$0.00</b>	<b>\$5,510.04</b>	<b>\$5,989.96</b>
<b>Enterprise Funds Total:</b>	<b>\$995,481.00</b>	<b>\$14,339.63</b>	<b>\$995,481.00</b>	<b>\$1,009,820.63</b>	<b>\$7,761.42</b>	<b>\$854,447.66</b>	<b>\$155,372.97</b>
9000 Custodial							
MAYOR'S COURT							
9901-720-640-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payment to Another Subdivision							
9901-882-640-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,142.89	(\$80,142.89)
Payment to Another Subdivision							

Statement excludes amounts for advances.  
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF SARDINIA, BROWN COUNTY  
Comparison of Disbursements and Encumbrances  
With Expenditure Authority

All Budgeted Funds for Fiscal 2019 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2018	Appropriations For Year Ended December 31, 2019	Disbursements for Year Ended December 31, 2019	Reserve for Encumbrances as of December 31, 2019	Total	Variance Favorable (Unfavorable)
MAYOR'S COURT Fund Total:							
	\$0.00	\$0.00	\$0.00	\$80,142.89	\$0.00	\$80,142.89	(\$80,142.89)
AUX POLICE (SHOP WITH COP)							
9902-110-640-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payment to Another Political Subdivision							
9902-800-590-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay							
9902-882-650-0000	\$0.00	\$0.00	\$0.00	\$3,710.00	\$0.00	\$3,710.00	(\$3,710.00)
Contributions to Other Organizations							
AUX POLICE (SHOP WITH COP) Fund Total:							
	\$0.00	\$0.00	\$0.00	\$3,710.00	\$0.00	\$3,710.00	(\$3,710.00)
Custodial Funds Total:							
	\$0.00	\$0.00	\$0.00	\$83,852.89	\$0.00	\$83,852.89	(\$83,852.89)
Report Totals:							
	\$1,491,426.03	\$48,468.54	\$1,813,264.36	\$1,461,157.62	\$216,054.29	\$1,677,211.91	\$184,520.99



VILLAGE OF SARDINIA, BROWN COUNTY  
**Reconciliation of Interfund Transactions**  
 Fiscal 2019 Year-to-Date

1/31/2020 2:19:57 PM  
 JAN v2020.1

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$0.00	\$84,500.00	-\$84,500.00	\$0.00	\$0.00	\$0.00
STREET OPERATING	\$27,000.00	\$0.00	\$27,000.00	\$0.00	\$0.00	\$0.00
Cemetery	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$0.00	\$0.00
POLICE OPERATING	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
Water Operating	\$0.00	\$30,552.00	-\$30,552.00	\$0.00	\$0.00	\$0.00
Sewer Operating	\$0.00	\$33,402.00	-\$33,402.00	\$0.00	\$0.00	\$0.00
WATER CIF	\$30,552.00	\$0.00	\$30,552.00	\$0.00	\$0.00	\$0.00
SEWER CIF	\$33,402.00	\$0.00	\$33,402.00	\$0.00	\$0.00	\$0.00
	<u>\$148,454.00</u>	<u>\$148,454.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

